

EXPENDITURE CODE DEFINITIONS AND USES

A ADVERTISING. Use “A” for expenditures associated with the cost of radio, television, newspaper, magazine and outdoor advertising such as the rental of billboard space, or property rental for placement of yard signs, etc. This should be distinguished from the cost of printing lawn or yard signs or graphic design services for the layout, preparation or design of advertising which would be coded either as “PR” (PRINTING) or “PC” for PROFESSIONAL CONSULTING SERVICES, as the case may be (see explanation of these codes below).

B BANK. Use “B” for payments made for bank charges including check printing fees; but not for a repayment on a bank loan. Use “L” for repayments on a loan.

C CONTRIBUTIONS TO OTHER COMMITTEES. Use “C” for contributions made directly to another committee or another candidate, other than a payment for services or reimbursement for shared expenses. Use “RC” for reimbursements to other committees or candidates for shared expenses or “P” for Payments to Other Committees for Services (see below).

CC CREDIT CARD PAYMENTS. Use “CC” for payments made to credit card companies used by the committee. Following completion of all of the information contained in this horizontal row, go immediately to the next and succeeding horizontal row or rows and follow the instructions for a secondary payee “SP-” with respect to those vendors and other entities paid by the credit card company as set forth on the most recent credit card billing invoice to the committee.

CP CAMPAIGN PARAPHERNALIA. Use “CP” for costs for producing items to be sold or given away by committee, such as pins, hats, bumper stickers, tee shirts, etc.

CH CHARITY. Use “CH” for contributions by a party committee or ongoing political committee to a charitable organization which is tax-exempt under Section 501(c) (3) of the Internal Revenue Code.

F FUNDRAISING EVENTS. Use “F” for expenditures associated with holding a fundraiser, including payments to restaurants, hotels, caterers, food and beverage vendors, entertainers and speakers. That subcategory of fundraising expenses dealing with the printing of a fundraising solicitation

letter or a program book etc. should be coded as “PR” (PRINTING).

FG FOOD & GIFTS. Use “FG” for expenditures for food, beverage or gifts for campaign or committee workers. See limits in Sec. 9-333i(g), CGS.

G GENERAL OPERATION AND OVERHEAD. Use “G” for general campaign operating expenses and overhead, including headquarters rental, insurance, utilities, purchased office supplies, voting lists, expenses for telephones, subscriptions, purchase or rental of office equipment and furniture and maintenance and repair of same, and similar overhead operating expenses.

I INAUGURALS. Use “I” for expenditures relating to an elected candidate's inauguration made by that elected candidate's candidate committee.

L LOAN. Use “L” for repayments made on a loan, whether payment of principal, or interest, or both.

P PAYMENTS TO OTHER COMMITTEES FOR SERVICES. Use “P” for payments by a committee to another committee which are neither contributions or reimbursements, but are for services rendered (i.e., program book purchases, purchase of a mailing list, etc.).

PC PROFESSIONAL CONSULTANTS. Use “PC” for salaries, fees, and commissions paid to professional consultants, including attorneys, accountants, advertising and similar professionals. If the payment to the professional consultant includes known charges which the professional consultant has already made or will make to a secondary payee, that is, to another vendor (such as a pollster or commercial advertiser), following completion of all of the information contained in this horizontal row, go immediately to the next and succeeding horizontal row(s) and follow the instructions for a secondary payee “SP-” (see below).

PO POSTAGE. Use “PO” for expenditures for stamps, postage, bulk mail permits, post office boxes, United Parcel Service, Federal Express, and direct mail services (postage only). This should be distinguished from the printing costs or the cost of layout, preparation or design of the item being mailed, which would be coded either as “PR” (PRINTING) or “PC” (PROFESSIONAL CONSULTING SERVICES) as the case may be (see explanation of these codes herein).

PR PRINTING. Use “PR” for expenditures associated with the costs for printing and reproducing campaign literature, stationery, invitations and the like. These expenditures may include photocopy costs when billed to the campaign by a vendor (photocopy costs borne by the committee through reproduction made at headquarters would be coded as “G” for General Operation and Overhead).

RC REIMBURSEMENTS TO OTHER COMMITTEES. Use “RC” for reimbursements to other committees for shared expenses.

RW REIMBURSEMENTS TO COMMITTEE WORKERS OR THE COMMITTEE'S SPONSORED CANDIDATE. Use “RW” for reimbursements to committee workers (all committees) or to the committee's sponsored candidate (applicable only to candidate or exploratory committees). Because vendors' invoices or cash register receipts must be submitted with any reimbursement request, following completion of all of the information contained in the horizontal row applicable to this expenditure to the individual being reimbursed, go immediately to the next horizontal row or rows and follow the instructions for a secondary payee “SP-” (see below). Note that candidates have special reporting requirements to their treasurers for campaign expenses paid by the candidate (see Sec. 9-333(i)(k), C.G.S. for these requirements).

S SURVEYS AND POLLS. Use “S” for expenditures associated with the design or production of any poll, report on election trends, voter survey, telemarketing, telephone banks, etc.

SD SURPLUS DISTRIBUTION. Use “SD” for expenditures which are distributions of surplus in connection with the termination and dissolution of a candidate or exploratory committee.

SP- SECONDARY PAYEE OR BENEFICIARY. Use “SP-” as a coded purpose for an expenditure whenever the reported expenditure to the primary or principal payee is known to include charges which the primary payee has already paid or will pay directly to another person, vendor or entity. This will typically arise in the context of reimbursements to campaign workers or candidates (“RW”), payments to credit card companies (“CC”), or payments to professional consultants (“PC”) where invoices were received from the primary payee which indicated charges paid or to be paid by such principals to secondary vendors. Immediately following the horizontal row where the report of this

expenditure to the primary payee is made, on the next succeeding line or lines, complete the name & address of the secondary payee, followed by the expenditure code “SP-” (including the dash “-”) followed by the coded purpose of the payment (if known) which the primary payee made to the secondary vendor or secondary payee. For example, if a professional consultant made a payment to the Hartford Courant for a full page ad, the Hartford Courant, Broad Street, Hartford will be set forth in the name & address column, and the purpose of the expenditure column will be “SP-A” (reflecting the fact that a payment was made by the professional consulting firm to the Hartford Courant for an advertisement). Note that only that the secondary amount will be filled in (reflecting the amount that the primary payee paid to the secondary vendor or entity) and that the Amount Column on the right hand side will be left completely blank whenever the Purpose of Expenditure by Code column is “SP-.” Also, if the purpose of the secondary payment is not known, the coded purpose should be reported only as “SP.” Lastly, for payments to credit card companies, each charge invoiced by the credit company should be reflected as a secondary payment by name and address of the secondary payee irrespective of the size of the secondary amount. However, for secondary payments arising in other contexts, such as payments to professional consultants or reimbursements to committee workers or candidates, secondary payments of amounts of \$100.00 or less do not have to be reported in this manner, provided of course that the primary payment is fully reported (as must always the case).

T TRAVEL, LODGING & MEALS. Use “T” for expenditures made for authorized travel of committee workers or the candidate (candidate or exploratory committees), such as vehicle expenses, gasoline, lodging and meals.

W WAGES, SALARIES, BENEFITS. Use “W” for expenditures associated with compensation paid to in-house staff. Professionals who are paid for outside consulting services are expenditures which should be coded as “PC” (PROFESSIONAL CONSULTING SERVICES).

M MISCELLANEOUS. Use this category for an expenditure only when it does not fit within any of the previous categories.